

State Board of Equalization
OPERATIONS MEMO
For Public Release

No. : 1146
Date: March 29, 2007

SUBJECT: New and Expiring District Taxes Effective April 1, 2007

I. GENERAL

In November 2006, voters in their respective areas throughout California approved sixteen new district taxes. These new district taxes are effective on April 1, 2007.

In the City of Santa Cruz (Santa Cruz County), the “City of Santa Cruz Transactions and Use Tax” (SZGT) of 0.25% will expire at midnight, March 31, 2007. This tax will be replaced by the “City of Santa Cruz Replacement Transactions and Use Tax” (STCZ) of 0.50%, effective April 1, 2007.

The Business Taxes Code Book and Publication 71, *California City and County Sales and Use Tax Rates*, are being updated to reflect the rate changes that will occur in the affected cities and counties. In the interim, staff should use the tabulated information on the following pages when referring to the changes.

II. PUBLIC NOTIFICATION

The general public will be notified by means of news releases and special notices. In addition, the changes will be posted on the Board’s website, www.boe.ca.gov, and available by calling the Board’s Information Center at 800-400-7115.

III. OBSOLESCENCE

This operations memo becomes obsolete when the information it contains is incorporated in the Business Taxes Code Book.

Randie L. Henry
Deputy Director
Sales and Use Tax Department

Distribution: 1-D

District Tax Area	District	Rate	Add-on Code	Effective Date
City of Williams (Colusa County)	City of Williams Transactions and Use Tax (WLMS)	0.50%	139	4-1-07
City of Pinole (Contra Costa County)	City of Pinole Transactions and Use Tax (PNLE)	0.50%	140	4-1-07
	CCTA/BART/PNLE multiple	1.50%	141*	
City of Inglewood (Los Angeles County)	City of Inglewood Vital City Services Transactions and Use Tax (IGWD)	0.50%	142	4-1-07
	LATC/LACT/IGWD multiple	1.50%	143*	
County of Madera	Madera County 2006 Transportation Authority (MCTC)	0.50%	144	4-1-07
City of Del Rey Oaks (Monterey County)	City of Del Rey Oaks Transactions and Use Tax (DLRY)	1.00%	145	4-1-07
City of Nevada City (Nevada County)	City of Nevada City Street Improvements Transactions and Use Tax (NVSI)	0.50%	146	4-1-07
	NVPL/NVSI multiple	0.625%	147*	
City of San Bernardino (San Bernardino County)	City of San Bernardino Transactions and Use Tax (SBRN)	0.25%	148	4-1-07
	SBER/SBRN multiple	0.75%	149*	
City of Vista (San Diego County)	City of Vista Transactions and Use Tax (VSTA)	0.50%	150	4-1-07
	SDTC/VSTA multiple	1.00%	151*	
City of Manteca (San Joaquin County)	City of Manteca Public Safety Transactions and Use Tax (MTPS)	0.50%	152	4-1-07
	SJTA/MTPS multiple	1.00%	153*	
City of Arroyo Grande (San Luis Obispo County)	City of Arroyo Grande Transactions and Use Tax (ARGD)	0.50%	154	4-1-07
City of Grover Beach (San Luis Obispo County)	City of Grover Beach Transactions and Use Tax (GRBH)	0.50%	155	4-1-07
City of Morro Bay (San Luis Obispo County)	City of Morro Bay Transactions and Use Tax (MRBY)	0.50%	156	4-1-07

*This add-on code is used for registration of locations in the district tax area effective on or after 4/1/07.

District Tax Area	District	Rate	Add-on Code	Effective Date
City of San Luis Obispo (San Luis Obispo County)	City of San Luis Obispo Essential Services Transactions and Use Tax (SLOG)	0.50%	157	4-1-07
City of Santa Cruz (Santa Cruz County)	City of Santa Cruz Replacement Transactions and Use Tax (STCZ)	0.50%	158	4-1-07
City of Santa Cruz (Santa Cruz County)	City of Santa Cruz Transactions and Use Tax (SZGT)	0.25%	<u>089</u>	Discontinued 3-31-07
	SZPL/SCMT/STCZ multiple	1.25%	159*	
City of Watsonville (Santa Cruz County)	City of Watsonville Transactions and Use Tax (WTVL)	0.25%	160	4-1-07
	SZPL/SCMT/WTVL multiple	1.00%	161*	
Tulare County	Tulare County Transportation Authority (TCTA)	0.50%	162	4-1-07
	TCTA/VPST multiple	0.75%	163 ^{*a}	4-1-07
	TCTA/FMGT multiple	1.00%	164 ^{*b}	4-1-07
	TCTA/DNBA multiple	1.25%	165 ^{*c}	4-1-07
	TCTA/PTVL multiple	1.00%	166 ^{*d}	4-1-07
	TCTA/TLRE multiple	1.00%	167 ^{*e}	4-1-07

*This add-on code is used for registration of locations in the district tax area effective on or after 4/1/07.

^aThis add-on code is used for registration of locations in the city of Visalia (VPST) in Tulare County.

^bThis add-on code is used for registration of locations in the city of Farmersville (FMGT) in Tulare County.

^cThis add-on code is used for registration of locations in the city of Dinuba (DNBA) in Tulare County.

^dThis add-on code is used for registration of locations in the city of Porterville (PTVL) in Tulare County.

^eThis add-on code is used for registration of locations in the city of Tulare (TLRE) in Tulare County.